

REFERENCE TITLE: construction contracting; cities; rates

State of Arizona
House of Representatives
Forty-ninth Legislature
First Regular Session
2009

HB 2378

Introduced by
Representative Murphy

AN ACT

AMENDING TITLE 42, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-6011; RELATING TO LOCAL EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Title 42, chapter 6, article 1, Arizona Revised Statutes,
3 is amended by adding section 42-6011, to read:

4 42-6011. Construction contracting: increased tax rates:
5 effective date: definition

6 A. BEGINNING FROM AND AFTER SEPTEMBER 30, 2009 AND SUBJECT TO
7 SUBSECTION B, ANY CITY OR TOWN THAT IMPOSES AN INCREASED TAX RATE WITH
8 RESPECT TO CONSTRUCTION CONTRACTING SHALL NOT IMPOSE THE INCREASED TAX RATE
9 UNTIL ONE HUNDRED TWENTY DAYS AFTER THE GOVERNING BOARD OF THE CITY OR TOWN
10 ADOPTS THE RESOLUTION APPROVING THE INCREASED TAX RATE.

11 B. SUBSECTION A APPLIES ONLY IF THE INCREASED TAX RATE APPROVED BY THE
12 CITY OR TOWN IS A RATE THAT IS HIGHER THAN THE MAJORITY OF OTHER TAX RATES
13 IMPOSED BY THE CITY OR TOWN.

14 C. FOR THE PURPOSES OF THIS SECTION, "CONSTRUCTION CONTRACTING" MEANS
15 EITHER:

16 1. CONSTRUCTION CONTRACTING BY AN OWNER-BUILDER WHO SELLS OR CONTRACTS
17 TO SELL IMPROVED REAL PROPERTY CONSISTING OF CUSTOM, MODEL OR INVENTORY
18 HOMES, REGARDLESS OF COMPLETION.

19 2. CONSTRUCTION CONTRACTING OF IMPROVED RESIDENTIAL OR COMMERCIAL LOTS
20 WITHOUT A STRUCTURE.